

111TH CONGRESS  
1ST SESSION

# H. R. 3775

To exempt certain small businesses from the attestation requirement of  
section 404 of the Sarbanes-Oxley Act of 2002.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 8, 2009

Mr. GARRETT of New Jersey introduced the following bill; which was referred  
to the Committee on Financial Services

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## A BILL

To exempt certain small businesses from the attestation requirement of section 404 of the Sarbanes-Oxley Act of 2002.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Small Business SOX  
5       Compliance Relief Act”.

6       **SEC. 2. EXTENSION OF MORATORIUM.**

7       Not later than 30 days after the date of enactment  
8       of this Act, the Securities and Exchange Commission shall  
9       modify its regulations under section 404 of the Sarbanes-  
10      Oxley Act of 2002 (15 U.S.C. 7262) to exempt non-accel-

1 erated filers (as defined in such regulations on the date  
2 of enactment of this Act) from the requirements of sub-  
3 section (b) of such section.

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